



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 20, 2010

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Impacted IRM: 4.23.8.13.1

MEMORANDUM FOR SBSE EMPLOYMENT TAX TERRITORY MANAGERS, GROUP
MANAGERS AND SPECIALISTS

FROM: Joseph Tiberio /s/ *Joseph Tiberio*
Acting Chief, Employment Tax Operations

SUBJECT: Interim Guidance Procedures for Processing Form 4669 in Backup Withholding

The purpose of this memorandum is to establish new procedures for processing Form 4669 in Backup Withholding audits. Effective immediately, all completed **original** Forms 4669 Statement of Payments Received secured by SBSE Employment Tax Examiners will be sent to the Cincinnati Campus Employment Tax Classification Unit for compliance review. **Copies** of the originals should be kept with the case file. To complete the review of Forms 4669, they must be sent to:

Internal Revenue Service
Employment Tax Classification/PSP
Attention: E. Goodwin, Stop 5701-G
201 W. River Center Blvd.,
Covington, KY 41011

The Forms 4669 will be reviewed by campus personnel to validate the information reported on Form 4669. The second paragraph of IRM 4.23.8.13.1 (12) will be updated to read:

These forms must have every line item (items 1-12) completed by the payee and accompanied by Form 4670, Request for relief from payment of income tax withholding, prepared by the payor. If any information is omitted, Form 4669 must be returned to the business owner for correction. It is the responsibility of the payor to obtain properly completed forms prior to submission to the examiner. Form 4669, State of Payments Received, is signed under the penalties of perjury. Follow the procedures for Granting Relief Under IRC 3402(d) by Examiners. See IRM 4.23.8.4.2.

The first paragraph of IRM 4.23.8.13.1 (13) will be updated to read:

If the examination is closed, advise the taxpayer to submit a Form 945-X, Claim or Adjustment, attaching the completed Forms 4669 and 4670, along with a copy of the Form 4668 from the examination for consideration of the IRC 3402(d) abatement.

If you have any questions, please contact Senior Policy Analyst Lynne McCoy.

cc: www.irs.gov